



# ELECTION AND DISCLOSURE GUIDE FOR REGISTERED POLITICAL PARTIES AND ASSOCIATED ENTITIES

FOR STATE ELECTIONS AND BY-ELECTIONS

Handbook 3

VERSION 1: SEPTEMBER 2020



**Electoral  
Commission**  
QUEENSLAND

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# 1. Introduction

The Electoral Commission of Queensland (ECQ) is established under the *Electoral Act 1992* as an independent statutory authority, responsible for the impartial conduct of Queensland elections.

The ECQ's key functions include:

- conducting State, local and industrial elections and referendums,
- reviewing State and local electoral boundaries, and
- regulating and promoting compliance with electoral funding and disclosure requirements.

For more information about the role of the ECQ and about elections in Queensland, refer to the ECQ website [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au).

This handbook is issued by the ECQ to provide guidance to registered political parties and their associated entities, who participate in Queensland State elections and by-elections, in complying with their disclosure obligations under *Electoral Act 1992* (the Act) and the Electoral Regulation 2013 (the Regulation). In providing this information, the ECQ seeks to ensure the integrity of Queensland's electoral processes and ensure electoral participants have adequate information to enable them to comply with their legislated obligations and responsibilities.

Under the Act, registered political parties and associated entities have obligations in relation to the disclosure of gifts and loans received and expenditure incurred in relation to an election. These requirements contribute towards transparency and fairness in the election process. All disclosure returns required to be given to the ECQ can be lodged through the Electronic Disclosure System (EDS), which can be accessed at <https://disclosures.ecq.qld.gov.au>. This handbook also provides political parties and associated entities with information about other important obligations under Queensland's electoral legislation, such as those relating to State campaign accounts, expenditure caps and record keeping. The ECQ can undertake a range of actions to ensure and enforce compliance, including conducting compliance reviews and audits, issuing penalty infringement notices, recovering amounts as debts due to the State, and commencing prosecutions.

For the **2020 State General Election**, registered political parties, their agents and associated entities, have a range of new and additional obligations and limitations due to recent amendments to the *Electoral Act 1992*. Agents for registered political parties and financial controllers for associated entities must familiarise themselves with their obligations. Lack of awareness of the requirements of the Act is not an acceptable excuse for non-compliance.

## Disclaimer

ECQ publications are not legal advice, nor are they intended as a substitute for the Act or Regulation. The ECQ recommends that stakeholders refer to the Act and Regulation, and if necessary, seek independent legal advice in relation to their election and disclosure obligations. The Act and Regulation are available on the Queensland legislation website: [www.legislation.qld.gov.au](http://www.legislation.qld.gov.au).


Forms and publications referred to in this handbook can be downloaded from the ECQ website [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au) or requested from the ECQ by phoning 1300 881 665 or emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).

The information in this handbook is based on legislation at the date of publication. If the legislation changes, an updated version of the handbook will be available from the ECQ's website. Registered political parties and their agents should regularly check the ECQ website for the latest versions of the ECQ's handbooks, forms and other publications.

## How to use this handbook

This handbook consists of several parts and those persons responsible for administration, campaigning, or financial management of registered political parties, endorsed candidates and associated entities should familiarise themselves with all sections of this handbook.

- Section 1 gives an introduction and context for the handbook.
- Section 2 gives an overview of registered political parties and the appointment of an agent by a political party and their responsibilities.
- Section 3 explains the requirements around dedicated State campaign accounts and how they should be used.
- Section 4 outlines preselection ballots and where to find more information.
- Section 5 provides the requirements for formal endorsement and withdrawal of endorsement of a candidate and notification by the party.
- Section 6 provides an overview of disclosure obligations and the Electronic Disclosure System.
- Sections 7 and 8 define gifts and loans and explain disclosure and reporting requirements.
- Sections 9, 10 and 11 define electoral expenditure and explain disclosure and reporting requirements and expenditure caps.
- Section 12 outlines the requirements for election summary returns to be lodged after the election.

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- Section 13 provides details about election funding, including who is eligible to receive payments and how they are processed.
  - Section 14 describes record keeping requirements that all election participants must comply with.
  - Section 15 discusses audit and compliance matters and the penalties that may apply for non-compliance with electoral legislation.
  - Sections 16 and 17 discuss regulations governing associated entities and federal or interstate branches of registered political parties.
  - Section 18 gives information about electoral advertising and the authorisation of election material.
  - Sections 19 and 20 provide guidance on where to find more information and how to contact the ECQ for help and support.
  - Section 21 is a glossary of frequently-used terms relating to electoral legislation and Queensland State elections.

Registered political parties should familiarise themselves with all sections of the handbook and regularly refer back to it to ensure all election and disclosure obligations are met.

## Assistance and Enquiries

The ECQ's Funding, Disclosure & Compliance Division is available to provide general guidance and information in relation to election and disclosure compliance matters. The ECQ will not provide specific legal, financial or other professional advice. Registered political parties and associated entities should seek their own legal advice if they are in doubt and how the law treats their particular circumstances.

## 2. Overview of registered political parties

### What is a registered political party?

A registered political party is a party on the ECQ's [Register of political parties](#). Political parties that are registered with the Australian Electoral Commission are not automatically registered in Queensland. A separate registration process and different criteria for registration apply.

### Appointment of an agent

Agents play an important role in the electoral system as they are responsible for ensuring that all election funding and disclosure obligations are met by the political party or candidate they represent.

- The Act **requires** registered political parties to appoint an agent.
- Candidates endorsed by a registered political party **may** also appoint an agent. Normally this would be a representative from the registered political party, appointed to act on behalf of the candidate.

Names of appointed agents will appear on the ECQ's Register of Political Parties.

To appoint an agent, the party or candidate must submit a written notice to the ECQ with specific details. This must include:

- the agent's name,
- the agent's address,
- adult status and eligibility,
- their consent in writing, and
- the agent's declaration of eligibility, including their signature.

Should an agent appointment not be in place, registered political parties have 28 days to appoint a new or replacement agent.

The appointment of an agent (or a change to the appointment of an agent) can be completed by lodging the relevant form with the ECQ:

- [Form QSG08A - Appointment of an agent - Registered political party](#)
- [Form QSG08B - Appointment of an agent - Candidate](#)





## 3. State campaign bank account requirements

Under Part 11, Division 3 of the Act, registered political parties are required to establish a dedicated State campaign bank account with a bank or other financial institution, and use it for all transactions relating to a State election campaign. Candidates endorsed by a registered political party are also required to maintain a separate campaign bank account.

Campaign bank account details for both the party and endorsed candidates must be provided to the ECQ. This provides the transparency and accountability needed to ensure accurate tracking of financial transactions related to a State election for which caps on electoral expenditure apply.

### When to open a State campaign bank account

Under sections 215 and 221B of the Act, the registered political party must establish a dedicated State campaign bank account when the political party becomes registered in Queensland; and an endorsed candidate must establish a dedicated bank account when they become a participant in an election - i.e. when they are endorsed by a registered political party.

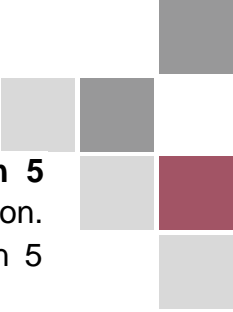
Registered political parties and endorsed candidates who regularly participate in Queensland State elections may maintain the same bank account for successive elections. A new account does not have to be opened and closed for each election event; however, all disclosure, reporting and audit requirements must be met in full for each separate election.

### Bank accounts for associated entities

An associated entity of a candidate or a registered political party is required to use the dedicated State campaign account of the candidate or registered political party for all political donations and electoral expenditure relating to a State election. Refer to *Section 16* of this Handbook for more information about associated entities.

### When to notify the ECQ of bank account details

The ECQ must be notified of the dedicated campaign account details **within 5 business days** of a candidate. Account details can be provided to the ECQ by completing [Form QSG16 - Notification of State campaign bank account details](#).



The ECQ must be notified of the dedicated campaign account details **within 5 business days** of a political party or candidate becoming a participant in the election. Any changes to the bank account details must be provided to the ECQ within 5 business days of the change occurring.

## Using a State campaign bank account

Electoral expenditure incurred by, or for, a registered political party must be paid for from their dedicated State campaign bank account. Likewise, electoral expenditure incurred by, or on behalf of, an endorsed candidate, must be paid for from the candidate's dedicated campaign bank account.

For the 2020 State General Election, participants can deposit money from gifts and loans, money from another account, or other proceeds into their dedicated campaign account. New requirements relating to amounts permitted to be paid into a State campaign account and donation caps will commence from 1 July 2022.

## Use of credit cards

Electoral expenditure incurred by, or for, a participant in an election must be paid for from their dedicated State campaign bank account. Where an accidental error occurs, the participant has up to 6 weeks to reimburse the amount from their State campaign account (under section 221A(2) of the Act). The funds must ultimately be drawn from the State campaign bank account.

## Residual money in the state campaign bank account

If any election participant is planning to close their state campaign bank account they must first ensure all their election obligations for that entity for the relevant capped expenditure period have been met by them or their agent and the ECQ has been notified.

Any remaining funds in the campaign account may be disbursed or held in the account for a future election campaign. All statements and records relating to a dedicated State campaign bank account must be kept, and made available to the ECQ on request, for a period of 5 years after the record is made.

## Reporting and compliance

Election participants are required to lodge a copy of the bank statement for their dedicated State campaign accounts with their election summary returns after the election.



The statements provided to the ECQ must cover the period that:

- starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period, whichever is the earlier date, and
- ends on the day before the election summary return is lodged with the ECQ.

## Offences and penalties related to State campaign bank accounts

Failure to maintain a dedicated bank account until all election obligations have been met is an offence punishable by up to 200 penalty units (under section 215 of the Act). Further penalties apply to candidates who do not keep appropriate records, or do not make available to the ECQ on request, a record relating to a political donation. This attracts a maximum penalty of 20 penalty units (under part 11, division 12A). As of 1 July 2020, one penalty unit is \$133.45.

## 4. Preselection ballots

### What is a preselection ballot?

Preselection is the process by which a political party chooses an individual to become a candidate endorsed by the party for a particular election. Depending on the rules in the political party's constitution, a party may conduct a preselection ballot as part, or whole, of the preselection process.

A preselection ballot involves members of the political party voting for their preferred candidate in a ballot. A party member will vote in the ballot in their capacity as a member of the political party, rather than as a member of a committee of the party.

If the selection of a candidate for an election involves a poll of the party members followed by the endorsement of the poll result by a party committee, only the poll constitutes a preselection ballot.

### What are the requirements for preselection ballots?

The requirements for preselection ballots are set out in Part 9 of the EA, Part 4 and Schedule 1 of the Electoral Regulation 2013 (ER), and in the party's own constitution.

All registered political parties in Queensland must have a constitution that contains the rules for selecting a candidate to be endorsed for an election.

If part or whole of the preselection process involves conducting a ballot of party members, the party's constitution must also include a rule that requires that a preselection ballot must satisfy the general principles of free and democratic elections. The general principles are set out in section 76(2) of the EA.

Part 9 of the EA requires the party's registered officer to provide the ECQ with written notice at least 7 days before voting in a preselection ballot is to be held, and to notify the ECQ of all preselection ballots held for candidates in a state election within 30 days after polling day for the election. Penalties apply if the registered officer fails to notify the ECQ in accordance with these provisions.

The ER contains the model procedures for the conduct of preselection ballots, which include requirements for nomination of candidates, preparation of the roll, voting, counting and certification of results.

The ECQ provides a copy of the model procedures to the registered officer of a registered political party when it is first registered. If a preselection ballot is to be conducted by a registered political party for an election, the registered officer must provide a copy of the model procedures to each person who is a candidate in the ballot.

## How does the ECQ oversee preselection ballots?

The ECQ is empowered under Part 9 of the EA to undertake audits or inquiries into preselection ballots to identify whether they were conducted in accordance with the model procedures and the party's constitution.

The ECQ may inquire into a preselection ballot of a candidate for a State or local government election on its own initiative or following the receipt of a complaint from a candidate or a party member who is eligible to vote in the ballot. The inquiry may be initiated by the ECQ before or after the voting in the ballot takes place.

After each State election, the ECQ will undertake a random audit of preselection ballots conducted by registered political parties for candidates in the election. The ECQ will decide the total number of preselection ballots that it will audit as soon as practicable after the 30th day after polling day, and it will conduct a random draw to select which ballots will be audited. Candidates and party representatives will be invited to observe the draw if they wish.

As part of an inquiry or audit into a preselection ballot, the ECQ will require the party's registered officer to provide documentation relating to the ballot within a specified timeframe. Failure to comply with the ECQ's requests to provide documentation may result in enforcement action being taken by the ECQ.

Following the conclusion of an audit or inquiry, the ECQ will provide a report to the Minister, stating whether the preselection ballots were conducted in accordance with the model procedures and the party's constitution. This report is required to be tabled in Parliament.

## 5. Endorsement and withdrawal of endorsement of candidates

Registered political parties are required to notify the ECQ of the endorsement, or withdrawal of endorsement, of a candidate under section 306A and section 91A of the Act.

### Notification of candidate endorsement

Registered political parties must notify the ECQ if:

- the party endorses a person to be a candidate for an election,
- the party proposes to endorse a candidate for an election, such as by publicly announcing an intention to endorse a person as a candidate, or incurring electoral expenditure for the benefit of the person as a candidate in the election,
- the party changes its endorsement or proposed endorsement of a person before polling day for an election, or
- an elected member stops being a member of the party.

The ECQ must be notified **within 7 days**. The registered officer of the party should complete [Form QSG18 - Endorsement of a candidate](#).


When notifying the ECQ of the party's endorsement of a candidate, the party can also notify the ECQ of the details of the candidate's dedicated State campaign account. The bank account details can also be provided separately; but must be provided to the ECQ within 5 business days.

### Notification of a withdrawal of endorsement

Registered political parties must notify the ECQ of the withdrawal of an endorsement of a candidate for an election if:

- the party has already endorsed a person to be a candidate, then changes its endorsement to another person, or
- the party nominates a person as a candidate, then withdraws the party's endorsement of that person.

The ECQ must be notified **within 7 days**. The registered officer of the party should complete [Form QSG20 - Withdrawal of endorsement](#).



If the notice of withdrawal is given to the ECQ after the candidates is nominated but **before** the close of nominations, the candidate's nomination is of no effect (i.e. the nomination is automatically withdrawn).

If the notice of withdrawal is given to the ECQ **after** nominations have closed, the candidate's nomination stands so their name will still appear on the ballot paper, adjacent to the party's name or abbreviation. However, the candidate would be considered by the ECQ to be contesting the election as an independent candidate.

The ECQ will notify the candidate, as soon as practicable, on receiving a notification of their endorsement by the party or a notification of withdrawal of their endorsement by the party and whether their nomination remains valid, depending on when the party notifies the ECQ of the withdrawal of endorsement.

## Penalty for failure to comply

A registered officer who fails to notify the ECQ about an endorsement or withdrawal of an endorsement within 7 days of the event occurring is liable to a maximum penalty of 40 penalty units (\$5,338 as at 1 July 2020) under section 306A(2) of the Act.

## Impact of withdrawal of endorsement on expenditure caps

If a registered political party withdraws its endorsement of a candidate, the expenditure that the candidate incurred prior to the party withdrawing the endorsement counts towards the candidate's \$58,000 cap for an endorsed candidate in that electoral district.

Any expenditure incurred by the registered political party in the electoral district before the withdrawal of the endorsement of the candidate in that district counts towards the \$92,000 cap for that electoral district by a registered political party.

Should the formerly endorsed candidate choose to continue to stand in the electoral district as a non-endorsed candidate, they will have an expenditure cap of \$87,000 as an independent candidate for that electoral district.

If the formerly endorsed candidate is endorsed by another registered political party, they will be bound by the spending of that party in the electoral district that has occurred prior to the candidate becoming newly endorsed.

More information about the expenditure caps that apply to candidates can be found in *Section 11* of this Handbook.



## 6. Overview of disclosure obligations

Endorsed candidates, registered political parties and associated entities all have obligations to disclose donations, gifts and loans received during a disclosure period for an election (candidates) and a reporting period (registered political parties and associated entities).

Complete and accurate records of all transactions related to an election campaign and disclosure returns must be kept. Refer to *Section 14* of this Handbook for more information about record keeping requirements and *Section 15* for audit obligations.

### The Electronic Disclosure System

Under the Act, the ECQ is required to ensure that disclosures are published and made available for public view. The disclosure of gifts, loans and political donations increases the integrity and transparency of funding for political campaigns in Queensland. Disclosure returns are to be lodged by all electoral participants via the Electronic Disclosure System (EDS) - <https://disclosures.ecq.qld.gov.au>.

User guides are available on the EDS to help candidate lodge their disclosures. Candidates can also contact the ECQ's Funding and Disclosure unit for assistance.



## 7. Gifts and loans

### Definition of a gift

Under section 201 of the Act, a **gift** is the disposition of property, or provision of a service, by a person to another person, for no consideration or inadequate consideration. A **non-monetary gift** (or gift-in-kind) is a gift of any goods or service other than money.

A gift includes:

- an amount of electoral expenditure gifted to a participant in an election
- an amount (other than a loan) paid to or for the benefit of a registered political party by a federal or interstate branch or division of the other entity or a related political party (this includes gifted electoral expenditure)
- an amount of uncharged interest, or an amount forgiven, on a loan
- the part of a fundraising contribution that exceeds \$200; and
- an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement.

A gift does not include:

- disposition of property under a will;
- fundraising contributions of \$200 or less, or the first \$200 of a fundraising contribution that exceeds \$200;<sup>1</sup>
- amounts paid for a person's membership, subscription or affiliation with a registered political party;<sup>2</sup>
- a compulsory levy imposed on elected members under their political party's constitution;
- an amount transferred from funds held jointly by an individual and their spouse, or
- provision of volunteer labour or use of a volunteer's vehicle or equipment.

### Value of a gift

Gifts which are provided to support an election participant will be given an equivalent monetary value, as follows:

- the value of a gift of money is the amount of money given.
- the value of a gift of property other than money is the market value of the item.

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<sup>1</sup> Except in the case of a prohibited donor, where no fundraising contribution is permitted.

<sup>2</sup> Except in the case of a prohibited donor, in which case amounts that exceed \$1,000 are a gift and prohibited under the prohibited donor scheme.

- the value of a gift of the provision of a service is the amount that would reasonably be charged for providing the service if the service were provided on a commercial basis.
- the value of a gift of an amount of electoral expenditure incurred is the amount of the expenditure.
- the value of a gift that is a fundraising contribution is the gross amount of the contribution, regardless of the value of anything received in consideration for the contribution.
- the value of a gift provided by a person to a registered political party under a sponsorship arrangement is worked out as the amount paid, or value of the service provided, under the arrangement; and
- the value of a gift of an amount of uncharged interest on a loan is the amount of interest that would have been payable on the loan if interest on the loan were calculated annually, as simple interest; and at the official cash rate for the day the loan was made plus 3% a year; less any amount of interest paid on the loan.
- the value of a gift of an amount forgiven on a loan is the total amount the debtor is no longer required to pay under the loan because the amount has been forgiven, including, for example, amounts of principal, interest, fees or other charges, whether or not the loan is legally enforceable; and the forgiveness of the amount is legally enforceable.

## Original source of an indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the first recipient (donor), to make a gift or loan to another person, the ultimate recipient.

The relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation, or
- Otherwise: the name and address of the entity.

## Definition of a loan

Under section 197, a **loan** is any of the following provided by a person or entity, other than a financial institution or by use of a credit card. It may be:

- an advance of money
- provision of credit or another form of financial accommodation

- payment of an amount for, on behalf of, or at the request of, an entity, if there is an express or implied obligation to repay the amount, or
- another transaction that is in effect a loan of money.

A loan is considered a gift when it is made for no consideration or inadequate consideration.

## Volunteer labour

The volunteer labour of campaign workers, or use of a volunteer's vehicle or equipment, is not considered a political donation or gift. However, if a person provides a service that they are normally engaged in on a commercial basis at a reduced or no cost, that would be considered a gift and must be disclosed.

For example, a campaign volunteer, who also operates a printing business, prints 100 flyers in support of the campaign and gives them to a candidate at no cost. The 100 flyers constitute a gift that must be included in a disclosure return and must state the normal commercial value of the service provided.

## Anonymous gifts

It is unlawful for a registered political party, or a person acting for a registered political party, to receive gifts equal to or more than \$1,000, unless:

- the name, address and other required details of the giver are known; or,
- at the time the gift is made, the person receiving the gift has no grounds to believe the name and address given are not the true name and address of the third party.

An amount equal to the amount or value of an anonymous gift is payable to the State.

## Gifts of foreign property

Under section 270 of the Act, it is unlawful for a candidate or registered political party, or a person acting on their behalf, to receive a gift of foreign property.

The status of property as Australian or foreign is decided by reference to the position of the property immediately before the gift or transfer took place. Gifts of Australian property acquired in exchange for foreign property remain foreign property.

An amount equal to the amount or value of a foreign gift is payable to the State unless the gift is returned within 6 weeks; in which case, the foreign gift must be included in the candidate's disclosure return with a notation that the gift was returned.



## Prohibited donors

Under Part 11, Division 8, Subdivision 4, it is prohibited in Queensland for a property developer, their close associates, or an industry organisation with property developers as the majority of members, to make a political donation or gift for the benefit of a political party, an elected member or councillor, a candidate in an election or another entity to enable them to make or reimburse a gift to one of these groups or incur electoral expenditure. It is also unlawful to ask for someone to make a donation on behalf of a prohibited donor or circumvent the legislation.

A political donation or gift can be monetary or non-monetary, or a service provided at no or below cost. This includes, but is not limited to, broadcasting an advertisement, publishing a journal, publishing an advertisement on the internet, displaying an advertisement, or the cost of producing of an advertisement or material, and distributing material.

Registered political parties and donors should remain aware of what constitutes a gift or political donation from a prohibited donor and ensure that they are not a conduit for unlawful political donations or gifts. Significant penalties apply for donors and recipients of unlawful political donations, including fines, prosecution and recovery of amounts as a debt to the State. More information on the [Prohibited Donors Scheme](#) (PDS) is available on the ECQ website.

## Donation caps

**Caps (limits) on political donations** made to candidates, registered political parties, third parties and donors during the donation cap period for an election will commence on **1 July 2022**. The ECQ will provide further information about donation caps prior to their commencement.

## 8. Disclosure of gifts and loans received

Gifts, non-monetary 'gifts-in-kind' and loans of \$1,000 or more (cumulatively) - the *gift threshold amount* - received during the disclosure period or reporting period must be disclosed to the ECQ via a **real-time disclosure return** (before and during an election) and an **election summary return** (after an election).

This is done via the ECQ's [Electronic Disclosure System](#) (EDS). The ECQ is required to publish disclosure returns under the *Electoral Act 1992*. The disclosure of gifts, loans and political donations increases the integrity and transparency of funding for political campaigns in Queensland.

**Caps (limits) on political donations** made to candidates, registered political parties, third parties and donors during the donation cap period for an election will commence on **1 July 2022**. Penalties will apply for any gifts, loans and political donations that do not comply with the caps after that date.

### What is a reporting period?

Under section 197, the reporting period for a registered political party and an associated entity is based on a 6-month period, running from 1 January to 30 June and 1 July to 31 December.

### When to lodge a return

Real-time disclosure generally means **within 7 business days** of making or receiving the donation. During the 7 days prior to election day, real-time disclosures must be lodged in the EDS within 1 day.

Candidates must disclose gifts and loans (sections 261-262 of the Act):

- before and during the election, via **real-time disclosure** (section 8A of the Regulation), and
- within 15 weeks after an election, in an **election summary return** (sections 261(3) and 262(3) of the Act).

Registered political parties and associated entities must disclose gifts and loans before and during an election (sections 290-294 respectively) via **real-time disclosure** (sections 10 and 10A of the Regulation).

Registered political parties and associated entities also have reporting obligations under sections 290(4) and 294(4) respectively, via a **periodic return**.

## How to lodge a return

Disclosures should be lodged via the ECQ's **Electronic Disclosure System** (EDS) - <https://disclosures.ecq.qld.gov.au>.

Should it not be possible to lodge a return via the Electronic Disclosure System, please contact the ECQ on 1300 881 665 or by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).

## What to include in a return for gifts or loans

Each disclosure return requires:

- the name and address of the donor
- the date the donation was made
- the value of the donation (gift, non-monetary 'gift-in-kind' or loan), and
- the relevant particulars of the person who gave the gift.

If the person who gave the gift is not the original source of the gift, the relevant particulars of the original source must also be provided.

**All loans** totalling \$1,000 or more, received by candidates or registered political parties from a single entity that is not a financial institution must be disclosed to the ECQ within 7 business days. Disclosures relating to loans must also include:

- the terms and conditions of the loan
- the date the loan was made, and
- the name and address of the lenders.

## Original source of an indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the *first* recipient (donor), to make a gift or loan to another person, the *ultimate* recipient.

Under section 205B, the relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation, or
- Otherwise: the name and address of the entity.



## Candidate contributions

Contributions made by endorsed candidates to their registered political party in support of their own election campaign are exempt from being disclosed as a gift (under section 265 of the Act).

## Obligations for donors

Donors who give gifts or loans to election participants have disclosure obligations relating to the reporting and disclosure of their donations under the Act.

Registered political parties are required to inform their donors that the donors may have to disclose their gifts and loans in a disclosure return to the ECQ. This should be lodged via the [Electronic Disclosure System](#).

New and additional requirements for donor statements and receipts will commence on 1 July 2022.

## 9. Electoral expenditure

### What is electoral expenditure?

Under section 199, for the purposes of compliance with caps on electoral expenditure that may be incurred during a capped expenditure period, electoral expenditure includes any of the following costs incurred for a **campaign purpose**:

- expenditure for designing, producing, printing, broadcasting or publishing any kind of material for an election, including (but not limited to) and advertisement:
  - for broadcast on radio or television, cinema, using the internet, email or SMS;
  - for publication in newspapers or magazines, on billboards, or as brochures, flyers, signs, how-to-vote cards or information sheets; or
  - material for distribution in letters.
- expenditure for the cost of distributing material for an election, including, for example, the cost of postage, sending SMS messages or couriers; or
- expenditure for carrying out an opinion poll or research; or
- expenditure for contracted services related to an activity e.g. fees for consultants or the provision of data; or
- expenditure incurred to design, produce, print or distribute the goods for which electoral expenditure is incurred.

Under section 199A, expenditure is incurred for a campaign purpose if the expenditure is incurred to:

- promote or oppose a political party in relation to an election; or
- promote or oppose the election of a candidate; or
- otherwise influence voting at an election.

More specifically, expenditure is incurred for one of these purposes if material produced as a result of the expenditure does any of the following in relation to an election:

- expressly promotes or opposes:
  - political parties or candidates who advocate, or do not advocate, a particular policy or issue; or
  - political parties or candidates who have, or do not have, a particular position on a policy or issue; or
  - candidates who express a particular opinion, or
- expressly or impliedly comments about a political party, elected member or candidate in the election or in relation to an electoral district, or
- expresses a particular position on a policy, issue or opinion, if the position is publicly associated with a political party or candidate and whether or not, in expressing the position, the party or candidate is mentioned.



## What is not considered electoral expenditure?

Under section 199(4) electoral expenditure does not include:

- expenditure incurred employing staff for a campaign purpose (however, the engagement of consultants may be considered electoral expenditure),
- expenditure incurred substantially for or related to the election of members of the Parliament of another State or the Commonwealth, councillors of a local government of the State or another State,
- expenditure on factual advertising about a matter that relates mainly to the administration of a registered political party (e.g. a branch meeting) for an organisational purpose or selecting a candidate to nominate for election, or
- expenditure that an elected member is entitled to receive as an allowance or entitlement.

## Gifted electoral expenditure

Under section 200B, an amount of electoral expenditure incurred by a person is considered to be 'gifted' to an electoral participant if the expenditure benefits the recipient participant, and any of the following applies:

- the expenditure is incurred with the authority or consent of the recipient; or
- election material produced by the expenditure is accepted by the recipient; and
- the person who originally incurring the expenditure does not, within 7 days of the events outlined above, receive payment from the participant or does not invoice the participant for payment of the electoral expenditure.

Under section 200B(2), if the electoral expenditure incurred above was incurred under an arrangement with 2 or more election participants, the amount gifted to any one of them is taken to be the amount equal to the total amount, divided by the number of participants that are part of the arrangement.

Under section 200B(3), a donation of 'gifted' electoral expenditure is considered to have been 'made' at the end of the 7-day period identified above, regardless of when the expenditure is incurred.

Under section 281A, for the purposes of electoral expenditure caps, if one electoral participant incurs electoral expenditure which is then gifted to another electoral participant, the costs of the expenditure will count towards the cap of the first participant, unless the following applies (in which case it will count towards the recipient's cap):

- the electoral expenditure benefits the other election participant;
- the recipient participant authorised or consented to the costs being incurred; or
- the recipient accepts the material resulted from the expenditure; and
- the first participant invoices the recipient for payment of the amount.

## When is electoral expenditure incurred?

Under section 281, electoral expenditure is incurred when the goods or services, for which the expenditure is incurred, are supplied or provided, regardless of when the amount of the expenditure is invoiced or paid. For example:

- expenditure on advertising is incurred when the advertisement is broadcast or published;
- expenditure on the production and distribution of election material is incurred when the material is distributed;

However, if:

- electoral expenditure is incurred to obtain goods; and
- the goods are obtained for the dominant purpose of being used for a campaign purpose in relation to 1 or more elections; and
- the goods are supplied before the capped expenditure period starts,

then the electoral expenditure is taken to have been incurred when the goods are **first used for a campaign purpose** during a capped expenditure period, regardless of when the amount of the expenditure is invoiced or paid.

That is, in the event that the goods are:

- reused in subsequent capped expenditure periods, they will only count towards the first capped expenditure period in which they are used;
- paid for after the capped expenditure period, their date of their first use during the capped expenditure period for the election will be considered the date the expenditure was incurred;
- procured but never used or distributed (e.g. due to withdrawal from the election or goods become obsolete), the expenditure is taken to not have been incurred and will not count towards the expenditure cap.

Electoral participants who incur electoral expenditure - or receive electoral expenditure as a gift (gifted electoral expenditure) - are required to keep detailed records about their electoral expenditure to ensure that they can demonstrate to the ECQ when the electoral expenditure is incurred. Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item. For more information on record keeping requirements, refer to *Section 13* of this Handbook.

Electoral expenditure towards a State election is subject to caps or limits during a period leading up to the election or by-election. This is called the capped expenditure period and for the 2020 State election, this is from 1 August until 6pm on 31 October 2020. Refer to *Section 11* of this Handbook for more information about expenditure caps.

## 10. Disclosure of electoral expenditure

Under section 283 of the Act, agents of registered political parties and associated entities must disclose electoral expenditure to the ECQ in an election summary return within 15 weeks after the election.

### How to disclose electoral expenditure

All electoral participants must ensure they keep complete and accurate records and evidence of all expenditure transactions and enter them into the [Electronic Disclosure System](#) (EDS) accurately.

Expenditure can be inputted into the EDS individually or entered by bulk upload. The template for a bulk upload, which may also be used for record-keeping throughout the disclosure period, will be available from the [Help and Downloads](#) section of the EDS. Should it not be possible to lodge a return via the Electronic Disclosure System, a paper form can be downloaded from the ECQ website or can be requested by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).

### What needs to be disclosed?

All electoral expenditure must be disclosed to the ECQ whether it was incurred within the capped expenditure period or not.

Each item of electoral expenditure requires disclosure of the following information:

- the name and address of the person who supplied the goods or services
- a description of the goods or service
- the amount of the expenditure, and
- when the expenditure was incurred.

Registered political parties should note that the lodgement of election summary returns is a separate process from a claim for election funding. An election funding claim for electoral expenditure can be submitted within 20 weeks of election day and has additional record-keeping and evidence requirements. Refer to *Section 13* of this Handbook for more information on election funding.

### Electoral expenditure relating to an electoral district

Electoral expenditure incurred by a registered political party relates to an election for an electoral district if the expenditure is for advertising or other election material for the election that is communicated to electors in the electoral district; and is not mainly communicated to electors outside the electoral district.

However, electoral expenditure does not relate to an electoral district if the expenditure is for carrying out an opinion poll or research.

## Examples

- A registered political party makes an order for t-shirts, badges and posters. The order is made and the goods are delivered in May and the invoice paid in August. The candidate distributes these while campaigning in September. Despite the fact the goods were delivered prior to the commencement of the capped expenditure period, this amount of electoral expenditure is taken to have been incurred in September, at the time that the goods are first used for a campaign purpose during the capped expenditure period for the election.
- A registered political party makes a radio advertisement for their campaign in May and books a number of timeslots for the ads to be broadcast during September and October. The expenditure for the production of the ad, and the cost of the radio broadcast of the ad, are both taken to be incurred on the date that the ads are first used for a campaign purpose during a capped expenditure period, which is when they are broadcast to the public (i.e. in September and October). This is regardless of when the invoice is paid for the production or broadcast of the ad.
- A donor, who owns a printing company, offers to provide a party-endorsed candidate with 50 printed corflutes at no cost to the candidate or the party - which the candidate accepts. This is considered gifted electoral expenditure (a gift). It must be disclosed in the EDS as electoral expenditure incurred by the donor, and will count towards the donor's expenditure cap. It must also be disclosed by the recipient (the endorsed candidate) as a gift received in support of their campaign. The value of this gift must be disclosed as the normal commercial value of these printed products.  
In the disclosure return for this electoral expenditure:
  - If the corflutes are supplied or delivered during the capped expenditure period (i.e. after 1 August 2020), the date the expenditure is incurred would be at the time that the corflutes are supplied or delivered; but
  - if the corflutes were supplied before the capped expenditure period starts (i.e. before 1 August 2020), the date the expenditure is incurred would be at the time that the corflutes are first used for a campaign purpose during a capped expenditure period, regardless of when the gift was made (refer to *Section 11*).

# 11. Expenditure caps

## When is the capped expenditure period?

Under section 280, for an ordinary general election, the capped expenditure period starts on the first business day after the last Saturday in the preceding March and ends at 6pm on the polling day for the election.

For a by-election, the capped expenditure period commences on the day the writ for the election is issued and ends at 6pm on the polling day for the election.

### **2020 State General Election**

Caps (limits) on the amount of electoral expenditure which may be incurred by candidates, registered political parties and third parties during a capped expenditure period for an election will apply for the 2020 State general election.

For the 2020 State General Election, the capped expenditure period will be from 1 August 2020 until 6pm on 31 October 2020.


Electoral expenditure that is incurred to obtain goods that are first used for a campaign purpose during the 2020 State election capped expenditure period is not counted towards an election participant's cap if a contract for supply of the goods was entered into before 17 June 2020.

## What is the expenditure cap amount for a registered political party?

For a general election, the expenditure cap for a registered political party is \$92,000 in each electoral district in which they have endorsed candidates.

Example: A political party endorses single candidates in 67 electoral districts across Queensland for the general election; therefore, the maximum amount the party can spend towards the election is 67 x \$92,000, totalling \$6,164,000.

For a by-election, under section 281L, where a registered political party endorses a candidate, electoral expenditure incurred by the party counts towards the expenditure cap of the endorsed candidate and is limited to the endorsed candidate's cap.



## Expenditure cap for a candidate endorsed by a registered political party

For a general election, the expenditure cap for an endorsed candidate is \$58,000. This amount is in addition to the \$92,000 per electoral district that the political party may spend in support of their endorsed candidates.

If more than one candidate is endorsed by the same political party in a district, this expenditure is divided by the number of endorsed candidates.

Example: Three candidates endorsed by the same political party are contesting the general election in an electoral district. The total amount per district of \$58,000 allowable for endorsed candidates would be divided equally among the 3 candidates.

For a by-election, the expenditure cap for a candidate endorsed by a political party is \$87,000.

Expenditure cap amounts are CPI adjusted 30 days after each general election.

### **Note on elected members**

Registered political parties should note that under section 281K, electoral expenditure incurred during a capped expenditure period by or for an elected member who will not be contesting the election, is taken to have been incurred by or for the registered political party.


## Recovery of amounts over the expenditure cap

Under section 281J, non-compliance with the caps during a capped expenditure period for an election is an offence with substantial penalties. In addition to potential prosecution, the ECQ may recover amounts above the permitted caps as a debt to the State.

The amount which may be recovered as a debt due to the State is double the value of the expenditure that exceeded the cap, the party's agent or, if there is no agent, each member of the executive committee of the registered political party.

## Maintaining compliance with expenditure caps

The expenditure caps should not be exceeded by the political party or their agent. The registered political party should determine their own accounting systems to assist with maintaining appropriate expenditure records for the purpose of the caps.



Any political donations made for the benefit of the associated entity are made to or for the benefit of the election participant to which it is associated. The donation must be paid into the participant's State campaign account. Expenditure by the associated entity will contribute towards the expenditure cap of the political party.

## Electoral expenditure incurred by elected members not contesting election

For electoral expenditure incurred for, or by, an elected member, who is a member of a registered political party and announces (or otherwise publicly indicates) their intention not to contest the election before the cut-off day for nominations, or who does not properly nominate for the election, this electoral expenditure incurred during the capped expenditure period is taken to have been incurred by or for the registered political party.

## 12. Election summary returns

### What needs to be disclosed?

Under section 283 of the Act, the agent of the registered political party must state the total amount of electoral expenditure incurred for an election, regardless of when it was incurred.

### When to disclose electoral expenditure

The election summary disclosure return must be lodged within 15 weeks after the election.

For a registered political party or associated entity, the disclosure period commences 30 days after the polling day for the last general election and ends 30 days after polling day for the election.

### How to lodge an election summary return

Election summary returns should be lodged via the [Electronic Disclosure System](#) (EDS). Should it not be possible to lodge a return via the EDS, a paper form can be requested by emailing [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au).

Refer to *Section 8 - Disclosure of gifts and loans received* and *Section 10 - Disclosure of electoral expenditure* in this Handbook for more information on what needs to be disclosed in election summary returns.



## 13. Election funding claims

Under Part 11, Division 4 of the Act, registered political parties and candidates in State elections can apply for reimbursement of electoral expenditure for an election based on each first preference vote they receive. This is referred to as 'election funding'.

### Eligibility

In the case of an endorsed candidate the registered political party is eligible to receive election funding if a candidate whom a party endorses receives at least 6% of the total number of formal first preference votes cast in an election.

### Amount payable

The amount of election funding to be paid to eligible candidates and registered political parties is the lesser of the following:

- the current election funding rate for each first preference vote received by a candidate, or
- the amount of electoral expenditure claimed by a candidate or by a registered political party and accepted by the ECQ.

#### For the 2020 State general election

The election funding rate for registered political parties is \$3.304 per eligible vote.

The processing of election funding claims will be prioritised for registered political parties who have already lodged their election summary returns after the election. Claims will be processed as quickly as possible on receipt of a complete and accurate claim with appropriate supporting documentation. Political party agents should ensure they lodge their claims completely, with clear records expedite the process. A claim made by an endorsed candidate will be paid to their registered political party.

Payments are deposited into the registered political party's nominated bank account.

### Making a claim

To receive election funding, the party agent or candidate must:

- lodge a claim **within 20 weeks** after election day for which the electoral funding is sought
- make a claim via the [Self-Service Portal](#) or by [Form QSG14A - Claim for payment of election funding for registered political parties](#) stating electoral expenditure incurred for an election and for which funding is sought for each item claimed, include relevant supporting documentation.

**Election funding claims for the 2020 State General Election must be lodged with the ECQ by 22 March 2021.**

Each item of electoral expenditure referred to in a claim must be accompanied by supporting documentation. Electronic copies of all records are preferred.

Tax invoices must be dated showing recipient details and a description of the goods or services provided. Purchase orders and order requisitions will not be accepted.

A copy of the advertisement or election material must be included where a claim is made for expenditure for the production, distribution or publishing or broadcasting of advertisements and election material (e.g. newspaper advertisements, flyers and pamphlets).

All supporting documentation must be legible and clearly specify which item of expenditure it refers to. Claims for items where there is no clear link or explanation of how an item related to a campaign will not be paid.

## Determining a claim and appeals

The ECQ will approve payment for election funding if the ECQ is satisfied that:

- the claim is for electoral expenditure,
- the electoral expenditure was incurred for the election, and
- the registered political party or non-endorsed candidate is entitled to the claim.

The ECQ will reject a claim if:

- the item is not electoral expenditure that was incurred by the registered political party or candidate for the election,
- the item is not substantiated by supporting documentation which satisfies the ECQ, or
- the item exceeds the maximum entitlement.

If the ECQ refuses a claim, it will advise the candidate or party agent making the claim in writing and the reasons for rejection of the claim. The agent of the party or candidate may apply in writing to the ECQ requesting the ECQ reconsider the item rejected and providing reasons for the application. Applications must be made within 28 days after the candidate or agent is notified the claim is rejected. The ECQ will reconsider a claim and provide the party agent or candidate with a notice stating the decision on the reconsideration and the reasons for the decision.

## Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for five years. Failure to keep relevant election record may incur a maximum of 20 penalty units (valued at \$2,669 as at 1 July 2020) for each offence.

## Electoral expenditure to be claimed

Under sections 222-225 of the Act, candidates and registered political parties are entitled to election funding that is related to the amount of electoral expenditure they have incurred in relation to an election. For the purposes of election funding claims, electoral expenditure is taken to have been incurred for an election if the expenditure is incurred for the purposes of an election, whether or not the expenditure is incurred during the capped expenditure period for the election.

Such expenditure can include, but is not limited to:

- designing, producing, printing, broadcasting or publishing an advertisement or other election material
- producing or distributing any other material during an election that advocates a vote for or against a party, candidate, or issue
- carrying out an opinion poll or other research relating to the election.

### Examples of what can be claimed:

- Newspaper and radio advertising
- Graphic design for advertising
- Cost of producing advertising
- Cost of displaying advertising e.g. billboards, cinema
- Delivery costs for distributing election material
- Social media costs e.g. paying for post boosts
- Vehicle signage
- Printing costs for election material
- Banners and bunting
- Hardware for displaying election signage (e.g. A-frames, timber stakes) – must demonstrate how it is related to the election
- T-shirts and caps for campaign workers
- Campaign photography e.g. candidate headshots
- Market stall fees for campaigning
- Electorate maps
- Research/opinion poll-related costs
- Consultant fees (these are considered electoral expenditure, however, wages for campaign staff are not)
- Stationery, office supplies, printer consumables (within reason and only for campaign use)

- Printing of business cards (specifically for campaign)
- Petrol for vehicle used for campaigning
- Mobile phone usage/call costs, if it can be demonstrated costs were for campaign use. The cost of handset, charger, battery, etc. cannot be claimed.
- Branded marquee for campaigning
- Catering for public campaigning event e.g. barbeque for constituents
- Office rent and utilities (but it must be a dedicated campaign office used specifically for the election (not a usual place of business or residence))
- Campaign website design, hosting fees, domain name
- Vehicle rental costs - if specifically for campaign use.

#### Examples of what cannot be claimed:

- Candidate nomination fees
- Gift cards, or expenses paid by gift cards
- Capital expenditure e.g. purchase of cars, trailers, phone handsets and accessories, eskies, microphones, bikes, fixtures/modifications to cars/bikes, drones, cameras, office equipment and office furniture
- IT equipment - laptops, printers, hard drives and other accessories
- Fines, late fees or administration fees
- Alcohol
- Thank you gifts for volunteer workers
- Newspapers or magazines
- Meals for candidates while campaigning
- Memberships, subscriptions, bank fees
- Dry-cleaning
- Tickets to non-election related events
- Gifts or donations
- Clothing (except for clothing that is directly related to the election e.g. branded, campaign t-shirts)
- Candidate or campaign launch event or party
- After-parties or celebrations after polling closes
- After polling day expenditures e.g. thank you cards for constituents
- Legal fees
- Insurance
- Costs for spouses, family members or guests who are participating in campaigning
- **Expenses already claimed for other elections**
- **Items that exceed the maximum entitlements**
- **Items that are not substantiated by supporting documentation**
- **Endorsed candidates cannot claim expenditure that is being claimed by their party.**

## 14. Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for five years. Failure to keep relevant election record may incur a maximum penalty of 20 penalty units (valued at \$2,669 as a 1 July 2020) for each offence.

### Financial and disclosure records

Under Part 11, Division 12A of the Act candidates, registered a, associated entities, third parties and agents are required to keep complete and accurate records about:

- gifts
- loans
- electoral expenditure
- dedicated campaign bank accounts
- donations made to other election participants
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books
- acknowledgment books
- deposit books
- cheque books
- journals
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions and sufficient information should be kept to ensure the election participant is able to demonstrate that they have complied fully with their election and disclosure obligations.

All records must be in English, accurate and made in a way that allows them to be conveniently and properly investigated or examined by the ECQ for audit or compliance purposes.

Records may be kept in paper or electronic form. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times.



The records must be kept by:

- the person who makes the record, or
- the person to whom (with the authority of the election participant), the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be kept for 5 years from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ (section 305D).

There are substantial penalties for not complying with record keeping responsibilities and obligations. The maximum penalty for not complying with record keeping requirements is 20 penalty units for each offence (as of 01 July 2020, the value of 1 penalty unit is \$133.45).

## Electoral advertising record keeping obligations

Records relating to the ordering, payment and delivery, as well as distribution, publication or broadcasting of electoral advertising must be kept if electoral expenditure was incurred to print, publish or broadcast an advertisement or other election material, and if these are required to be provided to the ECQ in a disclosure return (under section 283 of the Act).

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and must include a copy of the advertisement or other election material (section 305A).

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast; and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation; and
- if the distribution, publication or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units for each offence. (As of 1 July 2020, the value of 1 penalty unit is \$133.45).

# 15. Audit and compliance

## Periodic returns

Periodic returns cover 6-month periods, ending on 31 December and 30 June each year. The due dates for the periodic returns are then 8 weeks after the end of the reporting period. The due dates for the periodic returns are then February 25 and August 25 each year.

Refer to sections 290(2)(d) and 290(4) of the Act for a registered political party and sections 294(2)(d) and 294(4) of the Act for associated entities of registered political parties.)

Registered political parties and associated entities are required to provide an audit certificate with their periodic returns, and election summary returns after an election. Election summary returns and periodic returns must be also accompanied by a bank statement covering the full period. Bank statements will not be published by the ECQ.

## Audit certificates

Under section 310 of the Act, periodic returns must be accompanied by an audit certificate.

An auditor who provides an audit certificate for a return must not be, nor have ever been, a member of a political party (under section 197 of the Act) and must have the following qualifications:

- registration as an auditor under the Corporations Act; or
- membership of CPA Australia Ltd ACN 008 392 452 and an entitlement to use the letters 'CPA' or 'FCPA'; or
- membership of the Institute of Public Accountants Ltd ACN 004 130 643 and an entitlement to use the letters 'MPA' or 'FIPA'; or membership of Chartered Accountants Australia and New Zealand ARBN 084 642 571 and an entitlement to use the letters 'CA' or 'FCA'.

Under section 310(2), the audit certificate must state:

- that the auditor was given full and free access at all reasonable times to the records related to the accounts and documents of the agent responsible for giving the return and of the party, elected member or candidate that are to be disclosed in the return; and
- the auditor examined the relevant accounts and documents that the auditor considered material for giving the certificate; and

- the auditor received all the information and explanations the auditor asked for in relation to any matter required to be stated in the certificate, subject to the qualifications, if any, stated in the certificate; and
- the auditor has no reason to think any statement in the declaration is not correct.

Auditors who become aware of a matter that is reasonably likely to constitute a contravention of Part 11 of the Act must give ECQ written notice of that matter within 7 business days. The maximum penalty for contravening this requirement is 100 penalty units (as of 1 July 2020, the value of 1 penalty unit is \$133.45).

## Audit waivers

Section 310 of the Act also provides that the ECQ may waive compliance with the requirement to give an audit certificate if the ECQ considers the cost of compliance with the requirement would be unreasonable.

Requests for an audit waiver must be submitted to the ECQ by the entity responsible for giving the return to which the request relates. Requests for an audit waiver should be submitted via the Electronic Disclosure System. Requests must include an explanation of the reason for the request.

Once submitted, a request for an audit waiver is assessed and the decision to grant an audit waiver, or otherwise, will be communicated to the applicant at the end of the 10 business days.

Please note that an audit waiver can only be granted if the ECQ considers the cost of compliance would be unreasonable. No other grounds provide for a waiver to be granted.


## Compliance

The ECQ is responsible for assisting election participants comply with their disclosure obligations under the Act. Compliance with these requirements greatly enhances the integrity and transparency of the election. As such, the ECQ regularly conducts compliance reviews following an election to monitor and enforce compliance.

Under section 319A of the Act, the ECQ may appoint an auditor to conduct an audit of a participant in an election to review:

- a claim for election funding
- a disclosure return given to the ECQ, or
- the general compliance of a participant with electoral legislation.





Under section 319B of the Act, the election participant must assist an appointed auditor and provide all assistance reasonably required to conduct the audit, including full and free access, at all reasonable times, to all accounts, records and documents reasonably required by the auditor. The maximum penalty for not complying with this requirement is 200 penalty units.

Electoral participants may be contacted up to 5 years after an election to provide information or documentation relating to a disclosure matter. The information and documents provided will be reviewed by the ECQ to assess the level of compliance with disclosure laws. Where instances of non-compliance are detected, the ECQ may undertake further investigation or enforcement action where appropriate.

The ECQ will work with election participants who are willing to comply with the law. The ECQ encourages election participants to be informed and proactive in their approach to compliance, and to notify the ECQ immediately if they have any questions or become aware of any issues relating to their disclosure obligations under the Act.

## Offences and penalties

The ECQ promotes voluntary compliance with electoral legislation. Penalties are prescribed for non-compliance with funding and disclosure laws.

Offences and their penalties include:

- Exceeding the electoral expenditure cap during the expenditure period - penalty is the greater of either twice the amount exceeding the expenditure cap or 200 penalty units to be paid to the State;
- Failure to keep a dedicated State campaign bank account - 200 penalty units;
- Failure to use the State campaign bank account when electoral expenditure is incurred - 200 penalty units;
- Receiving a donation foreign property, providing it is not returned within 6 weeks - penalty of an amount equal to the amount of the donation;
- Failure to record for advertisements or other electronic matter - 20 penalty units;
- Failure to keep records for 5 years from the day the record is made - 20 penalty units per offence
- Failure of an agent to comply with the obligations - 200 penalty units.

## 16. Associated entities

Under the Act, an associated entity is taken to be part of the election participant, whether a registered political party, a group of endorsed candidates or a candidate, where there is the relevant relationship of control exercised by the party or candidate/s over the associated entity.

As a result, there are limitations (caps) on the amount of electoral expenditure that associated entities of election participants can incur towards a State election.

Associated entities of election participants should familiarise themselves with the electoral expenditure caps that apply to the election participant they are associated with as the funds they receive or give will impact their election participant. Different caps apply to different election participants and, in an election, significant penalties apply for failure to comply with these laws.

### What is an associated entity?

Under section 204(2) of the Act, an associated entity of a registered political party, is an entity which is controlled by, or operates wholly or to a significant extent for the benefit of, or for the dominant purpose of promoting:

- a registered political party; or
- a group of endorsed candidates (i.e. two or more) of the political party.


An associated entity of registered political party is NOT:

- a candidate endorsed by the political party for an election; or
- another party that is a related political party of the party; or
- if the party is part of another entity, a federal or interstate branch or division of the other entity.

An associated entity of a candidate does not include an electoral committee for a registered political party for an electoral district, which is a committee established by the party to help elect a candidate in the electoral district.

### When is an associated entity considered part of a registered political party?

For the purposes of incurring electoral expenditure and expenditure caps, and the operation of dedicated State campaign bank accounts, an associated entity is taken to be a part of the registered political party or the candidate it supports (under section 204(1) of the Act).



## What are the responsibilities of agents to associated entities?

If a registered political party or candidate in an election has an associated entity, the agent of the party or candidate must take all reasonable steps to inform the associated entity, and each person the associated entity authorises to act for it about the obligations that apply to the associated entity and person regarding donations, expenditure, reporting and disclosure. The agent must establish and maintain appropriate systems to support the associated entity and person to comply with the obligations.

## Associated entities and State campaign bank accounts

An associated entity of a registered political party must use the dedicated State campaign bank account of the political party for all electoral expenditure incurred. An associated entity is considered part of the registered political party or candidate and, therefore, any reference to the State campaign bank account of the associated entity is a reference to the State campaign account of the election participant.

## Electoral expenditure incurred by the associated entity


Electoral expenditure incurred by, or for, the associated entity is taken to be incurred by, or for, the registered political party with which it is associated. As such, the expenditure made by the entity will be counted as part of the political party's expenditure and thereby will be limited under their expenditure cap.

Election participants who incur (or receive as a gift) electoral expenditure will be required to keep detailed records about their electoral expenditure to ensure that they can demonstrate to the ECQ when electoral expenditure is incurred. Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item.

## Expenditure caps and associated entities

Electoral expenditure towards a State election is subject to **caps** (or limits) during a period leading up to the election or by-election. This is called the **capped expenditure period**.

For a general election, the capped expenditure period normally starts on the first business day after the last Saturday in March that year; and ends at 6 pm on the polling



day for the election. For a by-election or an extraordinary general election, the expenditure cap period starts the day the writ for the election is issued; and ends at 6pm on the polling day for the election. **However, for the 2020 State General Election, the capped expenditure period commences on 1 August 2020 and ends at 6pm on 31 October 2020.** For more information on expenditure caps, refer to *Section 11* of this Handbook.

## Disclosure obligations of associated entities - Gifts and loans received

Under section 294 of the Act, the financial controller of an associated entity must disclose to the ECQ, gifts and loans of **\$1,000** value or more (cumulative) received during a reporting period.


**Reporting periods** for associated entities are 6-monthly periods, running January-June and July-December each year.

The disclosure return must be lodged in the Electronic Disclosure System (EDS) **in real time** (that is, within 7 days of when the gift was received, or if within 7 days of polling day for an election, within 24 hours of when the gift was received). The disclosure return must include:

- the value of the gift;
- the relevant particulars of the entity that made the gift; and
- if the entity is not the source of the gift - the relevant particulars of the entity that is the original source of the gift or loan.

If an entity was an associated entity of a registered political party or candidate in an election at any time during a reporting period, the financial controller of the entity must also, (under section 294(4)), **within 8 weeks after the end of a reporting period**, give the ECQ a disclosure return that states:

- the total amount received by or for the associated entity from all other entities during the reporting period; and
- the total amount paid by or for the associated entity to all other entities during the reporting period; and
- if the entity is an associated entity of a registered political party or candidate in an election at the end of the reporting, the total amount outstanding at the end of the reporting period of all debts incurred by or for the entity to all other entities.



## Disclosure obligations of associated entities - electoral expenditure incurred

The agent of an associated entity of a registered political party or candidate in an election must lodge an **election summary return** for all electoral expenditure incurred for the election **within 15 weeks** after election day (under section 283).

The return must state the following details about each item of electoral expenditure incurred for the election:

- the name and business address of the person who supplied the goods or services;
- a description of the goods and services;
- the amount of the expenditure;
- when the expenditure was incurred.

## 17. Federal and interstate branches of registered political parties

Federal political parties and interstate branches of political parties that are registered in Queensland are required to comply with the provisions of the *Electoral Act 1992* to the extent that they participate in Queensland State elections and by-elections.

This means that federal parties and interstate branches of parties that **incur electoral expenditure** towards a State election may be required to formally register with the ECQ as a third party.

Normal disclosure requirements for gifts and loans received or made to election participants also apply and disclosure returns must be lodged in the [Electronic Disclosure System](#) (EDS).

### Expenditure caps

For a general election, the expenditure cap for a registered third party is:

- a maximum of \$87,000 per electoral district, and
- up to a total of \$1 million for the election.

For a by-election, the expenditure cap for a registered third party is \$87,000.


Expenditure cap amounts are CPI adjusted 30 days after each general election.

Non-compliance with the caps during a capped expenditure period for an election is an offence with substantial penalties (section 281G). In addition to potential prosecution, the ECQ may recover double the value of the expenditure that exceeded the cap as a debt due to the State (section 281J).

### Registration as a third party

A third party must register with the ECQ if they spend, or someone they authorise spends, cumulatively more than \$6,000 in electoral expenditure, during the expenditure cap period for an election (section 297). For the 2020 State general election, the expenditure cap period is 1 August until 6pm on 31 October 2020.

Registered third parties must operate a dedicated State campaign bank account (sections 214 and 215) and third parties that are entities or organisations must appoint an agent (section 208(1)). Third parties who are individuals may appoint an agent if they wish. An agent is responsible for ensuring that the third party's funding and disclosure obligations are fulfilled.



Registration as a third party is specific to an election event and ends after funding and disclosure obligations for that election have been met. Third parties need to re-register for subsequent elections. For more information about third parties, expenditure and registration with the ECQ, refer to:

- [Fact sheet 11 - Information for third parties](#)
- [Fact sheet 12 - Third party registration process](#), and
- [Fact sheet 9 - Expenditure caps for third parties](#).


## Examples of activity that engage the *Electoral Act 1992* (Qld)

- The federal branch of a political party registered in Queensland supports the State party by funding a television advertising campaign worth \$20,000 to support State party-endorsed candidates. The federal branch does not receive payment from the State party, nor does the federal branch invoice the State party for payment. As this amount exceeds the third party registration threshold of \$6,000, the federal party would be required to register with the ECQ as a third party, appoint an agent and notify the ECQ of the details of their dedicated State campaign bank account and disclose the relevant details of the electoral expenditure gifted to the State branch. As it is electoral expenditure, it counts towards the federal branch's third-party expenditure cap.
- The interstate branch of a Queensland political party transfers funds to the value of \$10,000 to the Queensland party's bank account to support the election campaign. This is a gift and must be disclosed by the interstate branch in the EDS. It is not counted as electoral expenditure and is not subject to a cap.

## Disclosure of gifts and loans from the federal branch of a political party

An individual or an entity is considered to be the 'original source' of a gift or loan if they make that gift or loan to a person (first recipient/donor) for the main purpose of enabling the first recipient/donor to directly, or indirectly make a gift to another person, (ultimate recipient).

The first recipient/donors must disclose to the ultimate recipient that they are not the original source of a gift, if they themselves are not the original provider of the gift, the relevant particulars of the entity that is the source of the gift or loan.



For gifts made by a federal or interstate branch of a party to the Queensland party, the original source of the gift must still be disclosed if the main purpose of the gift made to the federal branch was to enable the federal branch to make a gift to the State branch.

For example, should a donor make a gift to a federal party for the main purpose of enabling the federal party to make a gift to the Queensland party, the original donor's details must be disclosed by the federal or interstate branch both to the State registered political party and the ECQ.



# 18. Electoral advertising

## Authorisation of election materials

Any person who prints, publishes or distributes election material during an election period must ensure an authorisation is stated on the material. Material can be authorised by any person. A candidate may authorise their own material, or they may ask another person to authorise it on their behalf.

Any advertisement, handbill, pamphlet, or notice which is able or intends to promote or oppose a political party or candidate or influence an elector about voting at an election, must show the name and address of the person authorising the material. The authoriser of the material must be able to be contacted at this address in person or by post. The address cannot be a post office box but must be a physical address (typically the person's own residential or business address).

For more information and examples of compliant authorisations, refer to [Fact sheet 16 - Electoral advertising and authorisation of election material](#) on the ECQ website.

## Misleading electors

It is an offence to mislead electors by printing, publishing, distributing or broadcasting any material during an election period that is intended to, or likely to mislead an elector about the ways of voting at the election, or purports to be a representation of a ballot paper for use in an election if it is likely to induce an elector to cast an informal vote. A person must not knowingly publish a false statement of fact about the personal character or conduct of a candidate, with the intent of affecting the election of that candidate. Publishing includes via the internet or social media. These rules carry significant penalties for non-compliance.

The ECQ has investigatory powers with respect to certain offences. On receipt of a complaint relating to misleading material, the ECQ may review the matter and take compliance action or may refer the matter directly to the Queensland Police Service or the Queensland Crime and Corruption Commission.

## How to vote cards

Refer to [Fact sheet 18 - How-to-vote cards](#) for information about:

- the difference between a how-to-vote (HTV) card and election material
- authorisation requirements
- lodgement of HTV cards for approval by the ECQ
- special arrangements for the 2020 State General Election.

## 19. Help and support

Other handbooks in this series for State elections and by-elections:

- Handbook 1 – Guide for Candidates in a State Election
- Handbook 2 – Election and Disclosure Obligations for Candidates for State Elections and By-elections
- Handbook 3 – Election and Disclosure Obligations for Registered Political Parties and Associated Entities for State Elections and By-elections (this book)
- Handbook 4 – Election and Disclosure Obligations Handbook for Third Parties and Donors for State Elections and By-elections
- Handbook 5 – Election and Disclosure Obligation Handbook for Broadcasters and Publishers for State Elections and By-elections.

ECQ handbooks, forms and fact sheets are available on the ECQ website - <https://www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms>.

For more information about Queensland elections, voting and electoral boundaries, refer to the Electoral Commission of Queensland website - [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au).

## 20. Contact us

The ECQ's Funding, Disclosure & Compliance Division is available for general guidance on funding and disclosure matters.

Specific legal, financial or other professional advice cannot be given by ECQ officers.

Postal address: GPO Box 1393, BRISBANE QLD 4001

Office location: Level 20, 1 Eagle Street, Brisbane, QLD 4000

Telephone: 1300 881 665

Email: [fad@ecq.qld.gov.au](mailto:fad@ecq.qld.gov.au)

Website: [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au)

## 21. Glossary

Term	Definition
Agent	An agent is an appointed representative who is responsible for ensuring that funding, disclosure and reporting obligations are fulfilled. An agent <b>must</b> be appointed for registered political parties and registered third parties. An agent <b>may</b> be appointed to act on behalf of a candidate or an unregistered third party campaigner.
Aggregated expenditure	For an election participant this means electoral expenditure that is taken to have been incurred for the election participant, even though the expenditure was incurred by another election participant.
Associated entity	An entity that: is controlled by 1 or more registered political parties candidate; operates wholly or to a significant extent for the benefit of 1 or more registered political parties or candidate.
Auditor	An individual who has the prescribed qualifications or experience and is not, and has not ever been, a member of a political party.
Candidate	A person is considered to be a candidate for a State election if they are: <ul style="list-style-type: none"> <li>• already an elected member</li> <li>• an individual who has announced, or otherwise publicly indicated, their intention to be a candidate in the election, or</li> <li>• an individual who has otherwise indicated their intention to be a candidate in the election by accepting a gift for an electoral purpose or incurring electoral expenditure.</li> </ul>
Capped expenditure period	For a <b>general election</b> , the capped expenditure period generally starts on the first business day after the last Saturday in March that year; and ends at 6pm on the polling day for the election. For a <b>by-election or an extraordinary general election</b> , the capped expenditure period starts the day the writ for the election is issued; and ends at 6pm on the polling day for the election. <b>For the 2020 State general election, the capped expenditure period runs from 1 August 2020 to 6pm on 31 October 2020.</b>
Caps	Refer to 'expenditure cap'.
Campaign purpose	Expenditure which is incurred for a campaign purpose if the expenditure is incurred to— (a) promote or oppose a political party in relation to an election; or (b) promote or oppose the election of a candidate; or (c) otherwise influence voting at an election.
Dedicated State campaign account	A single account with a financial institution operated by a candidate, political party or third party to receive all gifts and loans and to pay all electoral expenditure related to a State election campaign and to repay all loans that were paid into the account. Account details must be disclosed to the ECQ and campaign accounts may be subject to compliance reviews up to <b>4 years</b> after the election.
Disclosure	Disclosure is the reporting of information to the ECQ of political gifts and loans and electoral expenditure. Under Queensland's electoral legislation, all political participants and donors have obligations to disclose donations made and received, and expenditure incurred, in the ECQ's <a href="#">Electronic Disclosure System</a> (EDS). This information is available to the public in the EDS to ensure integrity, transparency and openness in State and local government elections.

Disclosure period	<ul style="list-style-type: none"> <li>A disclosure period for an election depends upon an individual or entity's circumstances. Refer to <a href="#">Fact sheet 3 - Disclosure of gifts and loans received</a>.</li> </ul>
Disposition of property	<p>A conveyance, transfer, assignment, settlement, delivery, payment or other alienation of property, and includes:</p> <ul style="list-style-type: none"> <li>the allotment of shares in a company; and</li> <li>the creation of a trust in property; and</li> <li>the grant or creation of a lease, mortgage, charge, servitude, licence, power, partnership or interest in property; and</li> <li>the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of a debt, contract or chose in action, or of an interest in property; and</li> <li>the exercise by a person of a general power of appointment of property in favour of another person; and</li> <li>any transaction entered into by a person with intent to diminish, directly or indirectly, the value of the person's own property and to increase the value of the property of another person.</li> </ul>
Donation	Refer to 'gift'
EDS	Refer to 'Electronic Disclosure System'.
Election day	Also referred to as polling day.
Election funding	<p><b>Candidates</b> are entitled to claim election funding if they receive at least 6% of total number of formal first preference votes made in the election.</p> <p><b>Registered political parties</b> are entitled to claim election funding if their endorsed candidate receives at least 6% of formal first preference votes made in the election.</p> <p>The amount of election funding will be the lesser of:</p> <ul style="list-style-type: none"> <li>a calculated amount based upon the number of formal first preference votes received, or</li> <li>the amount of electoral expenditure claimed in relation to the election.</li> </ul>
Election material	Material that is able to, or intended to, influence an elector about voting at an election or affect the result of an election. This includes all election material printed, published, distributed or broadcast, for example any advertisement, handbill, pamphlet, notice or social media post.
Election participant	<p>This means:</p> <ul style="list-style-type: none"> <li>a candidate in the election</li> <li>a registered political party</li> <li>a registered third party for the election, or</li> <li>a third party that is not registered for the election but incurs electoral expenditure for the election.</li> </ul>
Election period	An election period for a State election begins on the day after the writ for the election is issued and ends at 6pm on the polling day for the election.
Election signage	<p>An election sign is a sign, including a continuous sign, that contains:</p> <ul style="list-style-type: none"> <li>anything that could influence an elector in relation to voting at an election; or</li> <li>otherwise affect the result of an election; or</li> <li>is the colour or colours that are ordinarily associated with a registered political party; or</li> <li>is prescribed by regulation to be an election sign.</li> </ul> <p>There are specific regulations relating to the quantity, placement, size and distribution of election signage around polling places. In</p>

	<p>addition to electoral legislation relating to signage, candidates, registered political parties, associated entities and third parties must adhere to the <b>Department of Transport and Main Roads</b> (<a href="http://www.tmr.qld.gov.au">www.tmr.qld.gov.au</a>) regulations, as well as all council by-laws that apply to signage in an electoral district.</p> <p>Refer to <a href="#">Fact sheet 17 – Election signage</a> for more information.</p>
Election summary disclosure return	An election summary disclosure return is a submission to the ECQ which contains details of all gifts, loans or expenditure for the election. It must be lodged via the Electronic Disclosure System within 15 weeks after election day.
Electoral Act	Refers to the <i>Electoral Act 1992</i> , which is available at <a href="http://www.legislation.qld.gov.au">www.legislation.qld.gov.au</a> .
Electoral committee	An electoral committee for a registered political party for an electoral district, means a committee established by the party to help elect a candidate in the electoral district. The electoral committee is treated as part of the candidate. An electoral committee is not an associated entity.
Electoral expenditure	Refer to <a href="#">Fact sheet 5 – Definition of electoral expenditure</a> .
Electoral Regulation	Refers to the <i>Electoral Regulation 2013</i> , which is available at <a href="http://www.legislation.qld.gov.au">www.legislation.qld.gov.au</a> .
Electronic Disclosure System	The ECQ's system for the electronic lodgement of disclosures by all electoral participants and donors - including real-time reporting and post-election summary returns - available at <a href="https://disclosures.ecq.qld.gov.au">https://disclosures.ecq.qld.gov.au</a> .
Endorsed candidate	A candidate for a State election and by-election who is endorsed by a registered political party.
Expenditure cap	A limit imposed upon independent candidates, endorsed candidates, registered political parties, associated entities and third parties as to how much electoral expenditure they can incur towards an election.
Fundraising contribution	<p>Fundraising contribution means an amount paid by a person as a contribution, entry fee or other payment to entitle that person or another person to participate in, or otherwise obtain a benefit from, a fundraising venture or function. It includes an amount paid for a ticket in a raffle and an amount paid for an item at a fundraising auction. A fundraising contribution does <b>not</b> include an amount that relates towards a venture or function that is paid under a sponsorship arrangement.</p>
Gift	<p>A gift made by a person to another person is the disposition of property, or provision of a service, by the person to the other person, for no consideration or inadequate consideration. It also includes:</p> <ul style="list-style-type: none"> <li>• an amount of electoral expenditure a person gifted to a participant in an election, and</li> <li>• an amount, other than the amount of a loan, paid to or for the benefit of, or an amount of electoral expenditure gifted to, a registered political party by a federal or interstate branch or division, or a related political party of the party, and</li> <li>• an amount of uncharged interest or an amount forgiven on a loan, and</li> <li>• the part of a fundraising contribution made by a person to another person that exceeds \$200, and</li> </ul>

	<ul style="list-style-type: none"> <li>an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement.</li> </ul> <p>It does not include gifts made to an individual when the gift is made in a private capacity and for personal use, and the recipient does not intend to use the gift for an electoral purpose.</p>
Gifted electoral expenditure	<p>Electoral expenditure incurred by an entity is gifted to a candidate or political party where:</p> <ul style="list-style-type: none"> <li>electoral expenditure is incurred with the authority or consent of the recipient; or</li> <li>election material is accepted; or</li> <li>little or no consideration is given to the person providing the gift; or</li> <li>no invoice is issued requiring payment for the expenditure incurred.</li> </ul>
Gift-in-kind	A gift of any good or service other than money. Also referred to as a non-monetary gift.
Gift threshold amount	The gift threshold amount is \$1,000.
Group of endorsed candidates	A group of endorsed candidates of a registered political party, means 2 or more candidates endorsed by the party for an election.
Independent candidate	A candidate for a State election or by-election who is not endorsed by a registered political party.
Independent member	A Member of Parliament who was not an endorsed candidate of any political party at the last general election and is not a member of a political party.
Original source of gift or loan	An individual or an entity is considered to be the 'original source' of a gift or loan if they make that gift or loan for the purpose of enabling the recipient to directly or indirectly make a gift or loan to an election participant. Donors must disclose the original source of a gift or loan, if they themselves are not the original provider of the gift or loan.
Participant	Refer to 'Election participant'.
Penalty unit	The fine amount for an offence under Queensland State legislation and the laws of local governments is identified as a penalty unit. Queensland's <i>Penalties and Sentences Regulation 2015</i> defines the dollar value of a penalty unit and is subject to a yearly review by the State Treasurer. The penalty unit value in Queensland is \$133.45 (current from 1 July 2020).
Periodic disclosure	The disclosure summary that registered political parties are required to lodge with the ECQ on a 6-monthly basis. This is lodged via the Electronic Disclosure System.
Policy development payment	A payment made to an independent member or a registered political party on a 6-monthly basis provided they meet certain criteria.
Prohibited donor	<p>A prohibited donor is:</p> <ul style="list-style-type: none"> <li>a property developer or their close associate, or</li> <li>an industry representative organisation, a majority of whose members are property developers.</li> </ul> <p>A property developer is a corporation engaged in a business that regularly involves the making of relevant planning applications by or on behalf of the corporation:</p> <ul style="list-style-type: none"> <li>in connection with the residential or commercial development of land, and</li> <li>with the ultimate purpose of the sale or lease of the land for profit.</li> </ul>



	<p>A close associate of a corporation means:</p> <ul style="list-style-type: none"> <li>• a related body corporate of the property developer</li> <li>• a director or other officer of the property developer</li> <li>• a person with more than 20% of the voting power of the property developer or a related body corporate</li> <li>• a spouse of a person described above</li> <li>• if the corporation or a related body corporation of the corporation is a stapled entity in relation to a stapled security – the other stapled entity in relation to the stapled security,</li> <li>• if the corporation is a trustee, manager or responsible entity in relation to a unit trust - a person who holds more than 20% of the units in the trust, or</li> <li>• if the corporation is a trustee, manager, or responsible entity in relation to a discretionary trust - a beneficiary of the trust.</li> </ul>
Real-time disclosure	<p>Real-time disclosure is the legislated requirement for the disclosure of gifts, loans and expenditure to the ECQ within seven business days of the gift or loan being received or the expenditure incurred. In the last week of an election period, the 'real-time' requirement is reduced to within 24 hours of the gift or loan being received for candidates, registered political parties and associated entities. Real-time gift and loan disclosure for third parties remains within 7 days.</p>
Registered political party	<p>A political party registered in Queensland:</p> <ul style="list-style-type: none"> <li>• is a party which has been registered by the ECQ under part 6 of the <i>Electoral Act 1992</i></li> </ul> <p>has the party name next to its candidate on a ballot paper is entitled to reimbursement of election expenditure is granted access to a copy of the electoral roll. To register, a party must (among other things): provide a written constitution which outlines the party aims and complies with the Electoral Act 1992 have at least 500 members on the electoral roll or an elected Member of Parliament promote and endorses the election of a candidate to the Queensland Parliament.</p>
Registered third party	<p>Third party campaigners/donors who incur \$6,000 or more of electoral expenditure towards an election must register as a third party with the ECQ prior to meeting this threshold. They must:</p> <ul style="list-style-type: none"> <li>• appoint an agent</li> <li>• operate a dedicated bank account for the election</li> <li>• fulfil specific reporting and disclosure obligations to the ECQ for the election</li> <li>• adhere to electoral expenditure caps.</li> </ul>
Relevant particulars	<p>The relevant particulars of an entity are:</p> <ul style="list-style-type: none"> <li>• For an unincorporated association: the name of the association and the names and addresses of the members of the executive committee (however described) of the association; or</li> <li>• For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation; or</li> <li>• Otherwise: the name and address of the entity.</li> </ul>
Roll	Electoral roll

Sponsorship	<p>A <b>sponsorship arrangement</b>, between a person (the <b>sponsor</b>) and a registered political party, means an arrangement:</p> <ul style="list-style-type: none"> <li>• that establishes a relationship of sponsorship, approval or association between the sponsor and the party, whether or not for commercial gain; or</li> <li>• that confers a right on the sponsor to associate the sponsor, or the sponsor's goods or services, with the party, or a fundraising or other venture, program or event.</li> </ul> <p>It does not matter whether or not the sponsor is entitled, under the arrangement to be acknowledged as a sponsor, or to advertising or marketing rights, or to supply the sponsor's goods or services, or to another benefit, including, for example, entry to a particular event or function.</p>
Summary disclosure return	Refer to <b>Election summary return</b> .
Third party	<p>A third party is an individual or an entity, based inside or outside Queensland, that incurs expenditure in support of candidates or registered political parties who are contesting a Queensland State election.</p> <p>Third parties have disclosure obligations should they make donations or incur electoral expenditure towards an election campaign; however, a third party <b>must also formally register</b> with the ECQ if they spend, or someone they authorise spends, cumulatively more than \$6,000 in electoral expenditure, during the capped expenditure period for an election. A dedicated State campaign bank account must also be established.</p> <p>Third parties are subject to an electoral expenditure cap (limit) of \$87,000 per electoral district, with a total expenditure cap of \$1 million State-wide for the election.</p>
Writ	The writ is signed by the Governor of Queensland and commands the Electoral Commission of Queensland to conduct an election or a by-election in accordance with the law.